

CLAIMS

1. An enterprise evaluation device, comprising:

management-finance information acquisition means for
5 acquiring a gross operating profit, patent and other royalty
income, financial assets, return on financial assets, tangible
fixed assets and return on tangible fixed assets of a
specified enterprise from a management-finance database
containing management-finance information of enterprises;

10 earnings on intellectual asset calculation means for
calculating earnings on intellectual asset by subtracting a
value obtained by multiplying the return on financial assets
to the financial assets and a value obtained by multiplying
the return on tangible assets to the tangible fixed assets
15 from the sum of the acquired gross operating profit and patent
and other royalty income; and

output means for outputting the calculated earnings on
intellectual asset to display means, printing means, recording
medium, or another telecommunications device via a
20 communication line.

2. An enterprise evaluation device, comprising:

management-finance information acquisition means for
acquiring an operating profit, R&D cost, patent and other
25 royalty income, financial assets, return on financial assets,
tangible fixed assets and return on tangible fixed assets of a

specified enterprise from a management-finance database
containing management-finance information of enterprises;

earnings on intellectual asset calculation means for
calculating earnings on intellectual asset by subtracting a
5 value obtained by multiplying the return on financial assets
to the financial assets and a value obtained by multiplying
the return on tangible assets to the tangible fixed assets
from the sum of the acquired operating profit, R&D cost and
patent and other royalty income; and

10 output means for outputting the calculated earnings on
intellectual asset to display means, printing means, recording
medium, or another telecommunications device via a
communication line.

15 3. An enterprise evaluation device, comprising:

management-finance information acquisition means for
acquiring a sales profit, administrative expenses, R&D cost,
patent and other royalty income, financial assets, return on
financial assets, tangible fixed assets and return on tangible
20 fixed assets of a specified enterprise from a management-
finance database containing management-finance information of
enterprises;

earnings on intellectual asset calculation means for
calculating earnings on intellectual asset by subtracting the
25 administrative expenses, a value obtained by multiplying the
return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income; and

output means for outputting the calculated earnings on
5 intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

4. An enterprise evaluation device, comprising:

10 management-finance information acquisition means for acquiring an operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return
15 on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a
20 value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in
25 administrative expenses and patent and other royalty income; and

output means for outputting the calculated earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

5

5. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring a sales profit, R&D cost included in manufacturing costs, administrative expenses, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

15 earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets, from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income; and

25 output means for outputting the calculated earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a

communication line.

6. An enterprise evaluation device, comprising:

management-finance information acquisition means for
5 acquiring total assets, gross operating profit, patent and
other royalty income, financial assets, return on financial
assets, tangible fixed assets and return on tangible fixed
assets of a specified enterprise from a management-finance
database containing management-finance information of
10 enterprises;

earnings on intellectual asset calculation means for
calculating earnings on intellectual asset by subtracting a
value obtained by multiplying the return on financial assets
to the financial assets and a value obtained by multiplying
15 the return on tangible assets to the tangible fixed assets
from the sum of the acquired gross operating profit and patent
and other royalty income;

return on intellectual asset calculation means for
calculating return on intellectual asset through dividing the
20 calculated earnings on intellectual asset by the total assets;
and

output means for outputting the calculated return on
intellectual asset to display means, printing means, recording
medium, or another telecommunications device via a
25 communication line.

7. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring total assets, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for calculating return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

output means for outputting the calculated return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

8. An enterprise evaluation device, comprising:

management-finance information acquisition means for

acquiring total assets, sales profit, administrative expenses,
R&D cost, patent and other royalty income, financial assets,
return on financial assets, tangible fixed assets and return
on tangible fixed assets of a specified enterprise from a
5 management-finance database containing management-finance
information of enterprises;

earnings on intellectual asset calculation means for
calculating earnings on intellectual asset by subtracting the
administrative expenses, a value obtained by multiplying the
10 return on financial assets to the financial assets and a value
obtained by multiplying the return on tangible assets to the
tangible fixed assets from the sum of the acquired sales
profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for
15 calculating return on intellectual asset through dividing the
calculated earnings on intellectual asset by the total assets;
and

output means for outputting the calculated return on
intellectual asset to display means, printing means, recording
20 medium, or another telecommunications device via a
communication line.

9. An enterprise evaluation device, comprising:

management-finance information acquisition means for
25 acquiring total assets, operating profit, R&D cost included in
manufacturing costs, R&D cost included in administrative

expenses, patent and other royalty income, financial assets,
return on financial assets, tangible fixed assets and return
on tangible fixed assets of a specified enterprise from a
management-finance database containing management-finance
5 information of enterprises;

earnings on intellectual asset calculation means for
calculating the earnings on intellectual asset by subtracting
a value obtained by multiplying the return on financial assets
to the financial assets and a value obtained by multiplying
10 the return on tangible assets to the tangible fixed assets
from the sum of the acquired operating profit, R&D cost
included in manufacturing costs, R&D cost included in
administrative expenses and patent and other royalty income;

return on intellectual asset calculation means for
15 calculating return on intellectual asset through dividing the
calculated earnings on intellectual asset by the total assets;
and

output means for outputting the calculated return on
intellectual asset to display means, printing means, recording
20 medium, or another telecommunications device via a
communication line.

10. An enterprise evaluation device, comprising:

management-finance information acquisition means for
25 acquiring total assets, sales profit, R&D cost included in
manufacturing costs, administrative expenses, R&D cost

included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database

5 containing management-finance information of enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value
10 obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

15 return on intellectual asset calculation means for calculating return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

output means for outputting the calculated return on
20 intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

11. An enterprise evaluation device, comprising:

25 management-finance information acquisition means for acquiring total assets and return on intellectual asset of a

specified enterprise in a specified period and average return on intellectual asset in a specified period from a management-finance database containing management-finance information of enterprises;

5 excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual assets from the return on intellectual assets of the specified enterprise; and

10 output means for outputting the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

15 12. An enterprise evaluation device, comprising:

 management-finance information acquisition means for acquiring total assets, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

 earnings on intellectual asset calculation means for calculating earnings on intellectual asset of a specified enterprise by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

return on intellectual asset calculation means for
5 calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

10 excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

15 output means for outputting the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

20 13. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring total assets, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed
25 assets of a specified enterprise from a management-finance database containing management-finance information of

enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

output means for outputting the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

14. An enterprise evaluation device, comprising:

management-finance information acquisition means for

acquiring total assets, sales profit, administrative expenses,
R&D cost, patent and other royalty income, financial assets,
return on financial assets, tangible fixed assets and return
on tangible fixed assets of a specified enterprise from a
5 management-finance database containing management-finance
information of enterprises;

earnings on intellectual asset calculation means for
calculating earnings on intellectual asset by subtracting the
administrative expenses, a value obtained by multiplying the
10 return on financial assets to the financial assets and a value
obtained by multiplying the return on tangible assets to the
tangible fixed assets from the sum of the acquired sales
profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for
15 calculating a return on intellectual asset of a specified
enterprise through dividing the calculated earnings on
intellectual asset of a specified enterprise by the total
assets, and calculating an average return on intellectual
asset of a plurality of enterprises;

20 excess earnings on intellectual asset calculation means
for calculating excess earnings on intellectual asset by
multiplying the total assets to a value obtained by
subtracting the average return on intellectual asset from the
return on intellectual asset of a specified enterprise; and

25 output means for outputting the calculated excess
earnings on intellectual asset to display means, printing

means, recording medium, or another telecommunications device via a communication line.

15. An enterprise evaluation device, comprising:

5 management-finance information acquisition means for acquiring total assets, operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return
10 on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a
15 value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in
20 administrative expenses and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total
25 assets, and calculating an average return on intellectual asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means
for calculating excess earnings on intellectual asset by
multiplying the total assets to a value obtained by
subtracting the average return on intellectual asset from the
5 return on intellectual asset of a specified enterprise; and

output means for outputting the calculated excess
earnings on intellectual asset to display means, printing
means, recording medium, or another telecommunications device
via a communication line.

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16. An enterprise evaluation device, comprising:

management-finance information acquisition means for
acquiring total assets, sales profit, R&D cost included in
manufacturing costs, administrative expenses, R&D cost

15 included in administrative expenses, patent and other royalty
income, financial assets, return on financial assets, tangible
fixed assets and return on tangible fixed assets of a
specified enterprise from a management-finance database
containing management-finance information of enterprises;

20 earnings on intellectual asset calculation means for
calculating earnings on intellectual asset by subtracting the
administrative expenses, a value obtained by multiplying the
return on financial assets to the financial assets and a value
obtained by multiplying the return on tangible assets to the
25 tangible fixed assets from the sum of the acquired sales
profit, R&D cost included in manufacturing costs, R&D cost

included in administrative expenses and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

output means for outputting the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

17. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring total assets, sales volume and return on intellectual asset of a specified enterprise in a specified period and average return on intellectual asset in a specified period from a management-finance database containing management-finance information of enterprises;

excess earnings on intellectual asset calculation means

for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual assets from the return on intellectual assets of the specified enterprise;

5 excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume; and

 output means for outputting the calculated excess return
10 on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

18. An enterprise evaluation device, comprising:

15 management-finance information acquisition means for acquiring total assets, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from a
20 management-finance database containing management-finance information of enterprises;

 earnings on intellectual asset calculation means for calculating earnings on intellectual asset of a specified enterprise by subtracting a value obtained by multiplying the
25 return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the

tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume; and

output means for outputting the calculated excess return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

19. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring a rate of change in value added amount, labor distribution rate, rate of change in depreciation target

tangible fixed assets, rate of change in the number of employees, total assets and return on intellectual asset of a specified enterprise, average return on intellectual asset and sales volume from a management-finance database containing

5 management-finance information of enterprises;

total factor productivity calculation means for calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by

10 subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

excess earnings on intellectual asset calculation means

15 for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for

20 calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

display data generation means for generating display data for associating the calculated total factor productivity and

25 excess return on intellectual asset for display; and

output means for outputting the display data to display

means, printing means, recording medium, or another telecommunications device via a communication line.

20. An enterprise evaluation device, comprising:

- 5 management-finance information acquisition means for acquiring a rate of change in value added amount, labor distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in the number of employees, total assets, gross operating profit, patent and
- 10 other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;
- 15 total factor productivity calculation means for calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value
- 20 obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;
- earnings on intellectual asset calculation means for calculating earnings on intellectual asset of a specified
- 25 enterprise by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

return on intellectual asset calculation means for
5 calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

10 excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

15 excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

display data generation means for generating display data
20 for associating the calculated total factor productivity and excess return on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

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21. An enterprise evaluation device, comprising:

management-finance information acquisition means for
acquiring a rate of change in value added amount, labor
distribution rate, rate of change in depreciation target
tangible fixed assets, rate of change in the number of
5 employees, total assets, operating profit, R&D cost, patent
and other royalty income, financial assets, return on
financial assets, tangible fixed assets, sales volume and
return on tangible fixed assets of a specified enterprise from
a management-finance database containing management-finance
10 information of enterprises;

total factor productivity calculation means for
calculating total factor productivity by subtracting a value
obtained by multiplying the rate of change in depreciation
target tangible fixed assets to a value obtained by
15 subtracting the labor distribution rate from 1, and a value
obtained by multiplying the rate of change in the number of
employees to the labor distribution rate, from the rate of
change in value added amount;

earnings on intellectual asset calculation means for
20 calculating earnings on intellectual asset by subtracting a
value obtained by multiplying the return on financial assets
to the financial assets and a value obtained by multiplying
the return on tangible assets to the tangible fixed assets
from the sum of the acquired operating profit, R&D cost and
25 patent and other royalty income;

return on intellectual asset calculation means for

calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual
5 asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the
10 return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

15 display data generation means for generating display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another
20 telecommunications device via a communication line.

22. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring a rate of change in value added amount, labor
25 distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in the number of

employees, total assets, sales profit, administrative expenses, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

total factor productivity calculation means for calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual

asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by

5 subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset
10 by the acquired sales volume;

display data generation means for generating display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

output means for outputting the display data to display
15 means, printing means, recording medium, or another telecommunications device via a communication line.

23. An enterprise evaluation device, comprising:

management-finance information acquisition means for
20 acquiring a rate of change in value added amount, labor distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in the number of employees, total assets, operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative
25 expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales

volume and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

total factor productivity calculation means for

5 calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of
10 employees to the labor distribution rate, from the rate of change in value added amount;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets
15 to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

20 return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual
25 asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means

for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

5 excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

 display data generation means for generating display data
10 for associating the calculated total factor productivity and excess return on intellectual asset for display; and

 output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

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24. An enterprise evaluation device, comprising:

 management-finance information acquisition means for acquiring a rate of change in value added amount, labor distribution rate, rate of change in depreciation target
20 tangible fixed assets, rate of change in the number of employees, total assets, sales profit, R&D cost included in manufacturing costs, administrative expenses, R&D cost
included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible
25 fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from a management-finance database

containing management-finance information of enterprises;

total factor productivity calculation means for calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation
5 target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

10 earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the
15 tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

return on intellectual asset calculation means for
20 calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

25 excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by

multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for
5 calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

display data generation means for generating display data for associating the calculated total factor productivity and
10 excess return on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

15 25. An enterprise evaluation device, comprising:

management-finance information acquisition means for
acquiring an expected enterprise value profit, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return
20 on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

expected intellectual property profit calculation means for calculating expected intellectual property profit by
25 subtracting the sum of a value obtained by multiplying the return on financial assets to the acquired financial assets

and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the expected enterprise value profit;

earnings on intellectual asset calculation means for
5 calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent
10 and other royalty income;

display data generation means for generating display data for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

output means for outputting the display data to display
15 means, printing means, recording medium, or another telecommunications device via a communication line.

26. An enterprise evaluation device, comprising:

management-finance information acquisition means for
20 acquiring an expected enterprise value profit, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance
25 information of enterprises;

expected intellectual property profit calculation means

for calculating expected intellectual property profit by subtracting the sum of a value obtained by multiplying the return on financial assets to the acquired financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the expected enterprise value profit;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

display data generation means for generating display data for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

27. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring fixed liabilities, return on fixed liabilities, total market value, return on total market value, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and

return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

expected intellectual property profit calculation means
5 for calculating expected intellectual property profit by
subtracting a value obtained by multiplying the return on
financial assets to the financial assets and a value obtained
by multiplying the return on tangible assets to the tangible
fixed assets from the sum of a value obtained by multiplying
10 the return on fixed liabilities to the acquired fixed
liabilities and a value obtained by multiplying the return on
total market value to the total market value;

earnings on intellectual asset calculation means for
calculating earnings on intellectual asset by subtracting a
15 value obtained by multiplying the return on financial assets
to the financial assets and a value obtained by multiplying
the return on tangible assets to the tangible fixed assets
from the sum of the acquired gross operating profit and patent
and other royalty income;

20 display data generation means for generating display data
for associating the calculated expected intellectual property
profit and earnings on intellectual asset for display; and

output means for outputting the display data to display
means, printing means, recording medium, or another
25 telecommunications device via a communication line.

28. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring fixed liabilities, return on fixed liabilities, total market value, return on total market value, operating
5 profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

10 expected intellectual property profit calculation means for calculating expected intellectual property profit by subtracting a value obtained by multiplying the return on financial assets to the acquired financial assets and a value obtained by multiplying the return on tangible assets to the
15 tangible fixed assets from the sum of a value obtained by multiplying the return on fixed liabilities to the acquired fixed liabilities and a value obtained by multiplying the return on total market value to the total market value;

earnings on intellectual asset calculation means for
20 calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and
25 patent and other royalty income;

display data generation means for generating display data

for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another

5 telecommunications device via a communication line.

29. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period of a specified
10 enterprise from a management-finance database containing management-finance information of enterprises;

gazette acquisition means for acquiring registration gazettes based on patent applications filed by a specified enterprise within a second specified period from a database;

15 number-of-inventions acquisition means for acquiring the number of patents subjected to, before a predetermined time, registration or number of claims of the patents as the number of inventions from the acquired registration gazettes;

number-of-extinguished-inventions acquisition means for
20 acquiring the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

total number-of-effective-patents calculation means for calculating the total number of effective patents by
25 subtracting the number of extinguished inventions from the acquired number of inventions;

total patent assets calculation means for calculating the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of inventions; and

5 output means for outputting the calculated total patent assets to display means, printing means, recording medium, or another telecommunications device via a communication line.

30. An enterprise evaluation device, comprising:

10 management-finance information acquisition means for acquiring R&D cost in a first specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

 gazette acquisition means for acquiring registration
15 gazettes based on patent applications filed by a specified enterprise within a second specified period from a database;

 number of inventions per applicant acquisition means for acquiring the number of patents subjected to, before a predetermined time, registration or number of claims of the
20 patents as the number of registered inventions from each of the acquired registration gazettes, acquiring the number of applicants listed in each of the acquired gazettes, and acquiring the number of registered inventions per unit of applicant through dividing the acquired number of registered
25 inventions by the number of applicants;

 number of registered inventions acquisition means for

acquiring the total number of registered inventions as the number of inventions by integrating the acquired number of registered inventions per unit of applicant for the all acquired gazettes;

5 number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

 total number-of-effective-patents calculation means for
10 calculating the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

 total effective patent remaining ratio calculation means for calculating the total effective patent remaining ratio
15 through dividing the calculated total number of effective patents by the number of inventions;

 total patent assets calculation means for calculating the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the
20 acquired R&D cost by the number of registered inventions; and

 output means for outputting the calculated total patent assets to display means, printing means, recording medium, or another telecommunications device via a communication line.

25 31. An enterprise evaluation device, comprising:

 management-finance information acquisition means for

acquiring R&D cost in a first specified period and sales volume in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

5 gazette acquisition means for acquiring registration gazettes based on patent applications filed by a specified enterprise within a third specified period from a database;

 number-of-inventions acquisition means for acquiring the number of patents subjected to, before a predetermined time,
10 registration or number of claims of the patents as the number of inventions from the acquired registration gazettes;

 number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions of patents extinguished before the predetermined time among the acquired
15 number of inventions;

 total number-of-effective-patents calculation means for calculating the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

20 total patent assets calculation means for calculating the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of inventions;

 display data generation means for generating display data
25 for associating the calculated total patent assets and the acquired sales volume for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

5 32. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period and sales volume in a second specified period of a specified enterprise from a management-finance database containing management-

10 finance information of enterprises;

gazette acquisition means for acquiring registration gazettes based on patent applications filed by a specified enterprise within a third specified period from a database;

number of inventions per applicant acquisition means for
15 acquiring the number of patents subjected to, before a predetermined time, registration or number of claims of the patents as the number of registered inventions from each of the acquired registration gazettes, acquiring the number of applicants listed in each of the acquired gazettes, and
20 acquiring the number of registered inventions per unit of applicant through dividing the acquired number of registered inventions by the number of applicants;

number of registered inventions acquisition means for acquiring the total number of registered inventions as the
25 number of inventions by integrating the acquired number of registered inventions per unit of applicant for the all

acquired gazettes;

number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions of patents extinguished before the predetermined time among the acquired
5 number of inventions;

total number-of-effective-patents calculation means for calculating the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

10 total effective patent remaining ratio calculation means for calculating the total effective patent remaining ratio through dividing the calculated total number of effective patents by the number of inventions;

total patent assets calculation means for calculating the
15 total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of registered inventions;

display data generation means for generating display data for associating the calculated total patent assets and the
20 acquired sales volume for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

25 33. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance

information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, output means for outputting the earnings on intellectual asset, and information processing means capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means and output means,

10 wherein the information processing means realizes:

 a function for causing the management-finance information acquisition means to acquire the gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

 a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income; and

25 a function for causing the output means to output the calculated earnings on intellectual asset to display means,

printing means, recording medium, or another
telecommunications device via a communication line.

34. An enterprise evaluation program to be executed in an
5 enterprise evaluation device comprising management-finance
information acquisition means for acquiring management-finance
information from a management-finance database, earnings on
intellectual asset calculation means for calculating the
earnings on intellectual asset from the management-finance
10 information, output means for outputting the earnings on
intellectual asset, and information processing means capable
of controlling the management-finance information acquisition
means, earnings on intellectual asset calculation means and
output means,
15 wherein the information processing means realizes:
a function for causing the management-finance information
acquisition means to acquire the operating profit, R&D cost,
patent and other royalty income, financial assets, return on
financial assets, tangible fixed assets and return on tangible
20 fixed assets of a specified enterprise from the management-
finance database containing management-finance information of
enterprises;
a function for causing the earnings on intellectual asset
calculation means to calculate the earnings on intellectual
25 asset by subtracting a value obtained by multiplying the
return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income; and

a function for causing the output means to output the
5 calculated earnings on intellectual asset to display means,
printing means, recording medium, or another
telecommunications device via a communication line.

35. An enterprise evaluation program to be executed in an
10 enterprise evaluation device comprising management-finance
information acquisition means for acquiring management-finance
information from a management-finance database, earnings on
intellectual asset calculation means for calculating the
earnings on intellectual asset from the management-finance
15 information, output means for outputting the earnings on
intellectual asset, and information processing means capable
of controlling the management-finance information acquisition
means, earnings on intellectual asset calculation means and
output means,

20 wherein the information processing means realizes:

a function for causing the management-finance information
acquisition means to acquire the sales profit, administrative
expenses, R&D cost, patent and other royalty income, financial
assets, return on financial assets, tangible fixed assets and
25 return on tangible fixed assets of a specified enterprise from
the management-finance database containing management-finance

information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value
5 obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income; and

10 a function for causing the output means to output the calculated earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

15 36. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the
20 earnings on intellectual asset from the management-finance information, output means for outputting the earnings on intellectual asset, and information processing means capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means and
25 output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income; and

a function for causing the output means to output the calculated earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

37. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on

intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, output means for outputting the earnings on intellectual asset, and information processing means capable
5 of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information
10 acquisition means to acquire the sales profit, R&D cost included in manufacturing costs, administrative expenses, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a
15 specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value
20 obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets, from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative
25 expenses and patent and other royalty income; and

a function for causing the output means to output the

calculated earnings on intellectual asset to display means,
printing means, recording medium, or another
telecommunications device via a communication line.

5 38. An enterprise evaluation program to be executed in an
enterprise evaluation device comprising management-finance
information acquisition means for acquiring management-finance
information from a management-finance database, earnings on
intellectual asset calculation means for calculating the
10 earnings on intellectual asset from the management-finance
information, return on intellectual asset calculation means
for calculating return on intellectual asset from the earnings
on intellectual asset, output means for outputting the return
on intellectual asset, and information processing means
15 capable of controlling the management-finance information
acquisition means, earnings on intellectual asset calculation
means, return on intellectual asset calculation means and
output means,

wherein the information processing means realizes:

20 a function for causing the management-finance information
acquisition means to acquire the total assets, gross operating
profit, patent and other royalty income, financial assets,
return on financial assets, tangible fixed assets and return
on tangible fixed assets of a specified enterprise from the
25 management-finance database containing management-finance
information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value
5 obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual
10 asset through dividing the calculated earnings on intellectual asset by the total assets; and

a function for causing the output means to output the calculated return on intellectual asset to display means, printing means, recording medium, or another
15 telecommunications device via a communication line.

39. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance
20 information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings
25 on intellectual asset, output means for outputting the return on intellectual asset, and information processing means

capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means, return on intellectual asset calculation means and output means,

5 wherein the information processing means realizes:

 a function for causing the management-finance information acquisition means to acquire the total assets, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and
10 return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

 a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual
15 asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

20 a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

 a function for causing the output means to output the
25 calculated return on intellectual asset to display means, printing means, recording medium, or another

telecommunications device via a communication line.

40. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance
5 information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means
10 for calculating return on intellectual asset from the earnings on intellectual asset, output means for outputting the return on intellectual asset, and information processing means capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation
15 means, return on intellectual asset calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the total assets, sales profit,
20 administrative expenses, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;
25 a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual

asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

a function for causing the output means to output the calculated return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

41. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings on intellectual asset, output means for outputting the return on intellectual asset, and information processing means capable of controlling the management-finance information

acquisition means, earnings on intellectual asset calculation means, return on intellectual asset calculation means and output means,

wherein the information processing means realizes:

5 a function for causing the management-finance information acquisition means to acquire the total assets, operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible
10 fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

 a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual
15 asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost
20 included in administrative expenses and patent and other royalty income;

 a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset through dividing the calculated earnings on intellectual
25 asset by the total assets; and

 a function for causing the output means to output the

calculated return on intellectual asset to display means,
printing means, recording medium, or another
telecommunications device via a communication line.

5 42. An enterprise evaluation program to be executed in an
enterprise evaluation device comprising management-finance
information acquisition means for acquiring management-finance
information from a management-finance database, earnings on
intellectual asset calculation means for calculating the
10 earnings on intellectual asset from the management-finance
information, return on intellectual asset calculation means
for calculating return on intellectual asset from the earnings
on intellectual asset, output means for outputting the return
on intellectual asset, and information processing means
15 capable of controlling the management-finance information
acquisition means, earnings on intellectual asset calculation
means, return on intellectual asset calculation means and
output means,

wherein the information processing means realizes:

20 a function for causing the management-finance information
acquisition means to acquire the total assets, sales profit,
R&D cost included in manufacturing costs, administrative
expenses, R&D cost included in administrative expenses, patent
and other royalty income, financial assets, return on
25 financial assets, tangible fixed assets and return on tangible
fixed assets of a specified enterprise from the management-

finance database containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

a function for causing the output means to output the calculated return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

43. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, excess earnings on intellectual asset calculation means for calculating the excess earnings on intellectual asset from the

management-finance information, output means for outputting
the excess earnings on intellectual asset, and information
processing means capable of controlling the management-finance
information acquisition means, excess earnings on intellectual
5 asset calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information
acquisition means to acquire the total assets and return on
intellectual asset of a specified enterprise in a specified
10 period and average return on intellectual asset in a specified
period from the management-finance database containing
management-finance information of enterprises;

a function for causing the excess earnings on
intellectual asset calculation means to calculate the excess
15 earnings on intellectual asset by multiplying the total assets
to a value obtained by subtracting the average return on
intellectual assets from the return on intellectual assets of
the specified enterprise; and

a function for causing the output means to output the
20 calculated excess earnings on intellectual asset to display
means, printing means, recording medium, or another
telecommunications device via a communication line.

44. An enterprise evaluation program to be executed in an
25 enterprise evaluation device comprising management-finance
information acquisition means for acquiring management-finance

information from a management-finance database, earnings on
intellectual asset calculation means for calculating the
earnings on intellectual asset from the management-finance
information, return on intellectual asset calculation means
5 for calculating return on intellectual asset from the earnings
on intellectual asset, excess earnings on intellectual asset
calculation means for calculating the excess earnings on
intellectual asset from the return on intellectual asset,
output means for outputting the excess earnings on
10 intellectual asset, and information processing means capable
of controlling the management-finance information acquisition
means, earnings on intellectual asset calculation means,
return on intellectual asset calculation means, excess
earnings on intellectual asset calculation means and output
15 means,

wherein the information processing means realizes:

a function for causing the management-finance information
acquisition means to acquire the total assets, gross operating
profit, patent and other royalty income, financial assets,
20 return on financial assets, tangible fixed assets and return
on tangible fixed assets of a specified enterprise from the
management-finance database containing management-finance
information of enterprises;

a function for causing the earnings on intellectual asset
25 calculation means to calculate earnings on intellectual asset
of a specified enterprise by subtracting a value obtained by

multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other
5 royalty income;

a function for causing the return on intellectual asset calculation means to calculate a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by
10 the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate excess earnings on intellectual asset by multiplying the total assets
15 to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

a function for causing the output means to output the calculated excess earnings on intellectual asset to display
20 means, printing means, recording medium, or another telecommunications device via a communication line.

45. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance
25 information acquisition means for acquiring management-finance information from a management-finance database, earnings on

intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings on intellectual asset, excess earnings on intellectual asset calculation means for calculating the excess earnings on intellectual asset from the return on intellectual asset, output means for outputting the excess earnings on intellectual asset, and information processing means capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means, return on intellectual asset calculation means, excess earnings on intellectual asset calculation means and output means,

15 wherein the information processing means realizes:

 a function for causing the management-finance information acquisition means to acquire the total assets, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

 a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

a function for causing the output means to output the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

46. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance

information, return on intellectual asset calculation means
for calculating return on intellectual asset from the earnings
on intellectual asset, excess earnings on intellectual asset
calculation means for calculating the excess earnings on
5 intellectual asset from the return on intellectual asset,
output means for outputting the excess earnings on
intellectual asset, and information processing means capable
of controlling the management-finance information acquisition
means, earnings on intellectual asset calculation means,
10 return on intellectual asset calculation means, excess
earnings on intellectual asset calculation means and output
means,

wherein the information processing means realizes:

a function for causing the management-finance information
15 acquisition means to acquire the total assets, sales profit,
administrative expenses, R&D cost, patent and other royalty
income, financial assets, return on financial assets, tangible
fixed assets and return on tangible fixed assets of a
specified enterprise from the management-finance database
20 containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset
calculation means to calculate the earnings on intellectual
asset by subtracting the administrative expenses, a value
obtained by multiplying the return on financial assets to the
25 financial assets and a value obtained by multiplying the
return on tangible assets to the tangible fixed assets from

the sum of the acquired sales profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

a function for causing the output means to output the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

47. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means

for calculating return on intellectual asset from the earnings
on intellectual asset, excess earnings on intellectual asset
calculation means for calculating the excess earnings on
intellectual asset from the return on intellectual asset,
5 output means for outputting the excess earnings on
intellectual asset, and information processing means capable
of controlling the management-finance information acquisition
means, earnings on intellectual asset calculation means,
return on intellectual asset calculation means, excess
10 earnings on intellectual asset calculation means and output
means,

wherein the information processing means realizes:

a function for causing the management-finance information
acquisition means to acquire the total assets, operating
15 profit, R&D cost included in manufacturing costs, R&D cost
included in administrative expenses, patent and other royalty
income, financial assets, return on financial assets, tangible
fixed assets and return on tangible fixed assets of a
specified enterprise from the management-finance database
20 containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset
calculation means to calculate the earnings on intellectual
asset by subtracting a value obtained by multiplying the
return on financial assets to the financial assets and a value
25 obtained by multiplying the return on tangible assets to the
tangible fixed assets from the sum of the acquired operating

profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

5 a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

10 a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a
15 specified enterprise; and

a function for causing the output means to output the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

20

48. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on
25 intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance

information, return on intellectual asset calculation means
for calculating return on intellectual asset from the earnings
on intellectual asset, excess earnings on intellectual asset
calculation means for calculating the excess earnings on
5 intellectual asset from the return on intellectual asset,
output means for outputting the excess earnings on
intellectual asset, and information processing means capable
of controlling the management-finance information acquisition
means, earnings on intellectual asset calculation means,
10 return on intellectual asset calculation means, excess
earnings on intellectual asset calculation means and output
means,

wherein the information processing means realizes:

a function for causing the management-finance information
15 acquisition means to acquire the total assets, sales profit,
R&D cost included in manufacturing costs, administrative
expenses, R&D cost included in administrative expenses, patent
and other royalty income, financial assets, return on
financial assets, tangible fixed assets and return on tangible
20 fixed assets of a specified enterprise from the management-
finance database containing management-finance information of
enterprises;

a function for causing the earnings on intellectual asset
calculation means to calculate the earnings on intellectual
25 asset by subtracting the administrative expenses, a value
obtained by multiplying the return on financial assets to the

financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

5 a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

10 a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

15 a function for causing the output means to output the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

49. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, excess

earnings on intellectual asset calculation means for
calculating the excess earnings on intellectual asset from the
management-finance information, excess return on intellectual
asset calculation means for calculating excess return on
5 intellectual asset, output means for outputting the excess
return on intellectual asset, and information processing means
capable of controlling the management-finance information
acquisition means, excess earnings on intellectual asset
calculation means, excess return on intellectual asset
10 calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information
acquisition means to acquire the total assets, sales volume
and return on intellectual asset of a specified enterprise in
15 a specified period and average return on intellectual asset in
a specified period from the management-finance database
containing management-finance information of enterprises;

a function for causing the excess earnings on
intellectual asset calculation means to calculate the excess
20 earnings on intellectual asset by multiplying the total assets
to a value obtained by subtracting the average return on
intellectual assets from the return on intellectual assets of
the specified enterprise;

a function for causing the excess return on intellectual
25 asset calculation means to calculate the excess return on
intellectual asset through dividing the calculated excess

earnings on intellectual asset by the acquired sales volume;
and

a function for causing the output means to output the
calculated excess return on intellectual asset to display
5 means, printing means, recording medium, or another
telecommunications device via a communication line.

50. An enterprise evaluation program to be executed in an
enterprise evaluation device comprising management-finance
10 information acquisition means for acquiring management-finance
information from a management-finance database, earnings on
intellectual asset calculation means for calculating the
earnings on intellectual asset from the management-finance
information, return on intellectual asset calculation means
15 for calculating return on intellectual asset from the earnings
on intellectual asset, excess earnings on intellectual asset
calculation means for calculating the excess earnings on
intellectual asset from the return on intellectual asset,
excess return on intellectual asset calculation means for
20 calculating excess return on intellectual asset, output means
for outputting the excess return on intellectual asset, and
information processing means capable of controlling the
management-finance information acquisition means, earnings on
intellectual asset calculation means, return on intellectual
25 asset calculation means, excess earnings on intellectual asset
calculation means, excess return on intellectual asset

calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the total assets, gross operating
5 profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

10 a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset of a specified enterprise by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the
15 return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual
20 asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on
25 intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets

to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual
5 asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume; and

a function for causing the output means to output the
10 calculated excess return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

51. An enterprise evaluation program to be executed in an
15 enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, total factor productivity calculation means for calculating total factor productivity from the management-finance information, excess
20 earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the management-finance information, excess return on intellectual asset calculation means for calculating excess return on intellectual asset, display data generation means for
25 generating display data, output means for outputting the display data, and information processing means capable of

controlling the management-finance information acquisition means, total factor productivity calculation means, excess earnings on intellectual asset calculation means, excess return on intellectual asset calculation means, display data generation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the rate of change in value added amount, labor distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in the number of employees, total assets and return on intellectual asset of a specified enterprise, average return on intellectual asset and sales volume from the management-finance database containing management-finance information of enterprises;

a function for causing the total factor productivity calculation means to calculate the total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets

to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual
5 asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated
10 total factor productivity and excess return on intellectual asset for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a
15 communication line.

52. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance
20 information from a management-finance database, total factor productivity calculation means for calculating total factor productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance
25 information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings

on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the return on intellectual asset, excess return on intellectual asset calculation means for
5 calculating excess return on intellectual asset, display data generation means for generating display data, output means for outputting the display data, and information processing means capable of controlling the management-finance information acquisition means, total factor productivity calculation means,
10 earnings on intellectual asset calculation means, return on intellectual asset calculation means, excess earnings on intellectual asset calculation means, excess return on intellectual asset calculation means, display data generation means and output means,

15 wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the rate of change in value added amount, labor distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in
20 the number of employees, total assets, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance
25 information of enterprises;

a function for causing the total factor productivity

calculation means to calculate the total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset of a specified enterprise by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a

specified enterprise;

a function for causing the excess return on intellectual asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess

5 earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

10 a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

15 53. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, total factor productivity calculation means for calculating total factor
20 productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings
25 on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on

intellectual asset from the return on intellectual asset,
excess return on intellectual asset calculation means for
calculating excess return on intellectual asset, display data
generation means for generating display data, output means for
5 outputting the display data, and information processing means
capable of controlling the management-finance information
acquisition means, total factor productivity calculation means,
earnings on intellectual asset calculation means, return on
intellectual asset calculation means, excess earnings on
10 intellectual asset calculation means, excess return on
intellectual asset calculation means, display data generation
means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information
15 acquisition means to acquire the rate of change in value added
amount, labor distribution rate, rate of change in
depreciation target tangible fixed assets, rate of change in
the number of employees, total assets, operating profit, R&D
cost, patent and other royalty income, financial assets,
20 return on financial assets, tangible fixed assets, sales
volume and return on tangible fixed assets of a specified
enterprise from the management-finance database containing
management-finance information of enterprises;

a function for causing the total factor productivity
25 calculation means to calculate the total factor productivity
by subtracting a value obtained by multiplying the rate of

change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the
5 rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value
10 obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual
15 asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on
20 intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

25 a function for causing the excess return on intellectual asset calculation means to calculate the excess return on

intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated
5 total factor productivity and excess return on intellectual asset for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a
10 communication line.

54. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance
15 information from a management-finance database, total factor productivity calculation means for calculating total factor productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance
20 information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the return on intellectual asset,
25 excess return on intellectual asset calculation means for calculating excess return on intellectual asset, display data

generation means for generating display data, output means for outputting the display data, and information processing means capable of controlling the management-finance information acquisition means, total factor productivity calculation means, earnings on intellectual asset calculation means, return on intellectual asset calculation means, excess earnings on intellectual asset calculation means, excess return on intellectual asset calculation means, display data generation means and output means,

10 wherein the information processing means realizes:

 a function for causing the management-finance information acquisition means to acquire the rate of change in value added amount, labor distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in the number of employees, total assets, sales profit, administrative expenses, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

 a function for causing the total factor productivity calculation means to calculate the total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the

number of employees to the labor distribution rate, from the rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

5 a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

10 55. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, total factor productivity calculation means for calculating total factor
15 productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings
20 on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the return on intellectual asset, excess return on intellectual asset calculation means for calculating excess return on intellectual asset, display data
25 generation means for generating display data, output means for outputting the display data, and information processing means

capable of controlling the management-finance information
acquisition means, total factor productivity calculation means,
earnings on intellectual asset calculation means, return on
intellectual asset calculation means, excess earnings on
5 intellectual asset calculation means, excess return on
intellectual asset calculation means, display data generation
means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information
10 acquisition means to acquire the rate of change in value added
amount, labor distribution rate, rate of change in
depreciation target tangible fixed assets, rate of change in
the number of employees, total assets, operating profit, R&D
cost included in manufacturing costs, R&D cost included in
15 administrative expenses, patent and other royalty income,
financial assets, return on financial assets, tangible fixed
assets, sales volume and return on tangible fixed assets of a
specified enterprise from the management-finance database
containing management-finance information of enterprises;

20 a function for causing the total factor productivity
calculation means to calculate the total factor productivity
by subtracting a value obtained by multiplying the rate of
change in depreciation target tangible fixed assets to a value
obtained by subtracting the labor distribution rate from 1,
25 and a value obtained by multiplying the rate of change in the
number of employees to the labor distribution rate, from the

rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

5 a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

10 56. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, total factor productivity calculation means for calculating total factor
15 productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings
20 on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the return on intellectual asset, excess return on intellectual asset calculation means for calculating excess return on intellectual asset, display data
25 generation means for generating display data, output means for outputting the display data, and information processing means

capable of controlling the management-finance information
acquisition means, total factor productivity calculation means,
earnings on intellectual asset calculation means, return on
intellectual asset calculation means, excess earnings on
5 intellectual asset calculation means, excess return on
intellectual asset calculation means, display data generation
means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information
10 acquisition means to acquire the rate of change in value added
amount, labor distribution rate, rate of change in
depreciation target tangible fixed assets, rate of change in
the number of employees, total assets, sales profit, R&D cost
included in manufacturing costs, administrative expenses, R&D
15 cost included in administrative expenses, patent and other
royalty income, financial assets, return on financial assets,
tangible fixed assets, sales volume and return on tangible
fixed assets of a specified enterprise from the management-
finance database containing management-finance information of
20 enterprises;

a function for causing the total factor productivity
calculation means to calculate the total factor productivity
by subtracting a value obtained by multiplying the rate of
change in depreciation target tangible fixed assets to a value
25 obtained by subtracting the labor distribution rate from 1,
and a value obtained by multiplying the rate of change in the

number of employees to the labor distribution rate, from the rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess

earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

10

57. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, expected intellectual property profit calculation means for calculating expected intellectual property profit from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, display data generation means for generating display data, output means for outputting the display data, and information processing means capable of controlling the management-finance information acquisition means, expected intellectual property profit calculation means, earnings on intellectual asset calculation means, display data generation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the expected enterprise value profit, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing the expected intellectual property profit calculation means to calculate the expected intellectual property profit by subtracting the sum of a value obtained by multiplying the return on financial assets to the acquired financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the expected enterprise value profit;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the display data generation means to generate the display data for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

a function for causing the output means to output the

display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

5 58. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, expected intellectual property profit calculation means for calculating
10 expected intellectual property profit from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, display data generation means for generating display data, output means for
15 outputting the display data, and information processing means capable of controlling the management-finance information acquisition means, expected intellectual property profit calculation means, earnings on intellectual asset calculation means, display data generation means and output means,
20 wherein the information processing means realizes:
a function for causing the management-finance information acquisition means to acquire the expected enterprise value profit, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible
25 fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database

containing management-finance information of enterprises;

a function for causing the expected intellectual property profit calculation means to calculate the expected

intellectual property profit by subtracting the sum of a value

5 obtained by multiplying the return on financial assets to the

acquired financial assets and a value obtained by multiplying

the return on tangible assets to the tangible fixed assets

from the expected enterprise value profit;

a function for causing the earnings on intellectual asset

10 calculation means to calculate the earnings on intellectual

asset by subtracting a value obtained by multiplying the

return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the

tangible fixed assets from the sum of the acquired operating

15 profit, R&D cost and patent and other royalty income;

a function for causing the display data generation means

to generate the display data for associating the calculated

expected intellectual property profit and earnings on

intellectual asset for display; and

20 a function for causing the output means to output the

display data to display means, printing means, recording

medium, or another telecommunications device via a

communication line.

25 59. An enterprise evaluation program to be executed in an
enterprise evaluation device comprising management-finance

information acquisition means for acquiring management-finance
information from a management-finance database, expected
intellectual property profit calculation means for calculating
expected intellectual property profit from the management-
5 finance information, earnings on intellectual asset
calculation means for calculating earnings on intellectual
asset from the management-finance information, display data
generation means for generating display data, output means for
outputting the display data, and information processing means
10 capable of controlling the management-finance information
acquisition means, expected intellectual property profit
calculation means, earnings on intellectual asset calculation
means, display data generation means and output means,
wherein the information processing means realizes:
15 a function for causing the management-finance information
acquisition means to acquire the fixed liabilities, return on
fixed liabilities, total market value, return on total market
value, gross operating profit, patent and other royalty income,
financial assets, return on financial assets, tangible fixed
20 assets and return on tangible fixed assets of a specified
enterprise from the management-finance database containing
management-finance information of enterprises;
a function for causing the expected intellectual property
profit calculation means to calculate the expected
25 intellectual property profit by subtracting a value obtained
by multiplying the return on financial assets to the financial

assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of a value obtained by multiplying the return on fixed liabilities to the acquired fixed liabilities and a value obtained by
5 multiplying the return on total market value to the total market value;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the
10 return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the display data generation means
15 to generate the display data for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

a function for causing the output means to output the display data to display means, printing means, recording
20 medium, or another telecommunications device via a communication line.

60. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance
25 information acquisition means for acquiring management-finance information from a management-finance database, expected

intellectual property profit calculation means for calculating
expected intellectual property profit from the management-
finance information, earnings on intellectual asset
calculation means for calculating earnings on intellectual
5 asset from the management-finance information, display data
generation means for generating display data, output means for
outputting the display data, and information processing means
capable of controlling the management-finance information
acquisition means, expected intellectual property profit
10 calculation means, earnings on intellectual asset calculation
means, display data generation means and output means,
wherein the information processing means realizes:
a function for causing the management-finance information
acquisition means to acquire the fixed liabilities, return on
15 fixed liabilities, total market value, return on total market
value, operating profit, R&D cost, patent and other royalty
income, financial assets, return on financial assets, tangible
fixed assets and return on tangible fixed assets of a
specified enterprise from the management-finance database
20 containing management-finance information of enterprises;
a function for causing the expected intellectual property
profit calculation means to calculate the expected
intellectual property profit by subtracting a value obtained
by multiplying the return on financial assets to the acquired
25 financial assets and a value obtained by multiplying the
return on tangible assets to the tangible fixed assets from

the sum of a value obtained by multiplying the return on fixed liabilities to the acquired fixed liabilities and a value obtained by multiplying the return on total market value to the total market value;

5 a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the
10 tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

 a function for causing the display data generation means to generate the display data for associating the calculated expected intellectual property profit and earnings on
15 intellectual asset for display; and

 a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

20

61. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, gazette
25 acquisition means for acquiring registration gazettes based on patent applications, number-of-inventions acquisition means

for acquiring the number of inventions from the registration gazettes, number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions among the number of inventions, total number-of-effective-patents calculation means for calculating the total number of effective patents from the number of inventions and number of extinguished inventions, total patent assets calculation means for calculating the total patent assets from the management-finance information and the total number of effective patents, output means for outputting the total patent assets, and information processing means capable of controlling the management-finance information acquisition means, gazette acquisition means, number-of-inventions acquisition means, number-of-extinguished-inventions acquisition means, total number-of-effective-patents calculation means, total patent assets calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire R&D cost in a first specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing the gazette acquisition means to acquire registration gazettes based on patent applications filed by a specified enterprise within a second specified period from a database;

a function for causing the number-of-inventions acquisition means to acquire the number of patents subjected to, before a predetermined time, registration or number of claims of the patents as the number of inventions from the
5 acquired registration gazettes;

a function for causing the number-of-extinguished-inventions acquisition means to acquire the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

10 a function for causing the total number-of-effective-patents calculation means to calculate the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

a function for causing the total patent assets
15 calculation means to calculate the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of inventions; and

a function for causing the output means to output the
20 calculated total patent assets to display means, printing means, recording medium, or another telecommunications device via a communication line.

62. An enterprise evaluation program to be executed in an
25 enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance

information from a management-finance database, gazette
acquisition means for acquiring registration gazettes based on
patent applications, number-of-inventions per applicant
acquisition means for acquiring the number of registered
5 inventions per unit of applicant from the registration
gazettes, number of registered inventions acquisition means
for acquiring the total number of registered inventions from
the number of registered inventions per unit of applicant,
number-of-extinguished-inventions acquisition means for
10 acquiring the number of extinguished inventions among the
number of inventions, total number-of-effective-patents
calculation means for calculating the total number of
effective patents from the number of inventions and number of
extinguished inventions, total effective patent remaining
15 ratio calculation means for calculating the total effective
patent remaining ratio from the total number of effective
patents, total patent assets calculation means for calculating
the total patent assets from the management-finance
information and the total number of effective patents, output
20 means for outputting the total patent assets to display means,
and information processing means capable of controlling the
management-finance information acquisition means, gazette
acquisition means, number-of-inventions per applicant
acquisition means, number of registered inventions acquisition
25 means, number-of-extinguished-inventions acquisition means,
total number-of-effective-patents calculation means, total

effective patent remaining ratio calculation means, total
patent assets calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information

5 acquisition means to acquire R&D cost in a first specified
period of a specified enterprise from the management-finance
database containing management-finance information of
enterprises;

a function for causing the gazette acquisition means to
10 acquire registration gazettes based on patent applications
filed by a specified enterprise within a second specified
period from a database;

a function for causing the number of inventions per
applicant acquisition means to acquire the number of patents
15 subjected to, before a predetermined time, registration or
number of claims of the patents as the number of registered
inventions from each of the acquired registration gazettes,
acquire the number of applicants listed in each of the
acquired gazettes, and acquire the number of registered
20 inventions per unit of applicant through dividing the acquired
number of registered inventions by the number of applicants;

a function for causing the number of registered
inventions acquisition means to acquire the total number of
registered inventions as the number of inventions by
25 integrating the acquired number of registered inventions per
unit of applicant for the all acquired gazettes;

a function for causing the number-of-extinguished-inventions acquisition means to acquire the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

5 a function for causing the total number-of-effective-patents calculation means to calculate the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

a function for causing the total effective patent
10 remaining ratio calculation means to calculate the total effective patent remaining ratio through dividing the calculated total number of effective patents by the number of inventions;

a function for causing the total patent assets
15 calculation means to calculate the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of registered inventions; and

a function for causing the output means to output the
20 calculated total patent assets to display means, printing means, recording medium, or another telecommunications device via a communication line.

63. An enterprise evaluation program to be executed in an
25 enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance

information from a management-finance database, gazette
acquisition means for acquiring registration gazettes based on
patent applications, number-of-inventions acquisition means
for acquiring the number of inventions from the registration
5 gazettes, number-of-extinguished-inventions acquisition means
for acquiring the number of extinguished inventions among the
number of inventions, total number-of-effective-patents
calculation means for calculating the total number of
effective patents from the number of inventions and number of
10 extinguished inventions, total patent assets calculation means
for calculating the total patent assets from the management-
finance information and the total number of effective patents,
display data generation means for generating display data,
output means for outputting the display data, and information
15 processing means capable of controlling the management-finance
information acquisition means, gazette acquisition means,
number-of-inventions acquisition means, number-of-
extinguished-inventions acquisition means, total number-of-
effective-patents calculation means, total patent assets
20 calculation means, display data generation means and output
means,

wherein the information processing means realizes:

a function for causing the management-finance information
acquisition means to acquire R&D cost in a first specified
25 period and sales volume in a second specified period of a
specified enterprise from the management-finance database

containing management-finance information of enterprises;

a function for causing the gazette acquisition means to acquire registration gazettes based on patent applications filed by a specified enterprise within a third specified

5 period from a database;

a function for causing the number-of-inventions acquisition means to acquire the number of patents subjected to, before a predetermined time, registration or number of claims of the patents as the number of inventions from the

10 acquired registration gazettes;

a function for causing the number-of-extinguished-inventions acquisition means to acquire the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

15 a function for causing the total number-of-effective-patents calculation means to calculate the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

a function for causing the total patent assets
20 calculation means to calculate the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of inventions;

a function for causing the display data generation means
25 to generate display data for associating the calculated total patent assets and the acquired sales volume for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

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64. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, gazette acquisition means for acquiring registration gazettes based on patent applications, number-of-inventions per applicant acquisition means for acquiring the number of registered inventions per unit of applicant from the registration gazettes, number of registered inventions acquisition means for acquiring the total number of registered inventions from the number of registered inventions per unit of applicant, number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions among the number of inventions, total number-of-effective-patents calculation means for calculating the total number of effective patents from the number of inventions and number of extinguished inventions, total effective patent remaining ratio calculation means for calculating the total effective patent remaining ratio from the total number of effective patents, total patent assets calculation means for calculating the total patent assets from the management-finance

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information and the total number of effective patents, display
data generation means for generating display data, output
means for outputting the display data, and information
processing means capable of controlling the management-finance
5 information acquisition means, gazette acquisition means,
number-of-inventions per applicant acquisition means, number
of registered inventions acquisition means, number-of-
extinguished-inventions acquisition means, total number-of-
effective-patents calculation means, total effective patent
10 remaining ratio calculation means, total patent assets
calculation means, display data generation means and output
means,

wherein the information processing means realizes:

a function for causing the management-finance information
15 acquisition means to acquire R&D cost in a first specified
period and sales volume in a second specified period of a
specified enterprise from the management-finance database
containing management-finance information of enterprises;

a function for causing the gazette acquisition means to
20 acquire registration gazettes based on patent applications
filed by a specified enterprise within a third specified
period from a database;

a function for causing the number of inventions per
applicant acquisition means to acquire the number of patents
25 subjected to, before a predetermined time, registration or
number of claims of the patents as the number of registered

inventions from each of the acquired registration gazettes,
acquire the number of applicants listed in each of the
acquired gazettes, and acquire the number of registered
inventions per unit of applicant through dividing the acquired
5 number of registered inventions by the number of applicants;

a function for causing the number of registered
inventions acquisition means to acquire the total number of
registered inventions as the number of inventions by
integrating the acquired number of registered inventions per
10 unit of applicant for the all acquired gazettes;

a function for causing the number-of-extinguished-
inventions acquisition means to acquire the number of
extinguished inventions of patents extinguished before the
predetermined time among the acquired number of inventions;

15 a function for causing the total number-of-effective-
patents calculation means to calculate the total number of
effective patents by subtracting the number of extinguished
inventions from the acquired number of inventions;

a function for causing the total effective patent
20 remaining ratio calculation means to calculate the total
effective patent remaining ratio through dividing the
calculated total number of effective patents by the number of
inventions;

a function for causing the total patent assets
25 calculation means to calculate the total patent assets by
multiplying the total number of effective patents to a value

obtained through dividing the acquired R&D cost by the number of registered inventions;

a function for causing the display data generation means to generate display data for associating the calculated total
5 patent assets and the acquired sales volume for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

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